IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE.

INCOME TAX REFERENCE NO.830 OF 1998.

The Commissioner of Income-tax,
Bombay City-VI. ..Applicant.
vs.
Aspee Plant Protection &
Appliances P.Ltd. ..Respondent.

Shri Pankaj Kapoor for the applicant.
Shri S.J.Mehta for the respondent.

WITH

INCOME TAX REFERENCE NO. 833 OF 1998.

The Commissioner of Income-tax,
Nasik. ..Applicant.
vs.
Super Malleables P.Ltd. ..Respondent.

Shri Pankaj Kapoor for the applicant.
Shri P. Vaidyafor the respondent.

WITH

INCOME TAX REFERENCE NO. 863 OF 1998.

The Commissioner of Income-tax,
Bombay City-III. ..Applicant.
vs.
M/s Indian Pharma Caps & Chemicals
P.Ltd. ..Respondent.

Shri Pankaj Kapoor for the applicant.
None for the respondent.

WITH

INCOME TAX REFERENCE NO. 988 OF 1998.

The Commissioner of Income-tax,
Bombay City-VI. ..Applicant.
vs.
M/s Dapsa Gill Chemicals P.Ltd. ..Respondent.

Shri Pankaj Kapoor for the applicant.
None for the respondent.

CORAM: V.C.DAGA &
J.P.DEVADHAR,JJ.

DATED: 11-4-2005.

P.C.

1. The question raised in the above references is already answered by the Apex Court in favour of the assessee and against the Revenue in the case of **C.I.T. vs. PJ Chemicals Ltd. (1994) 210 ITR 830 (SC).** In this view of the matter, reference in the above matters is answered in the affirmative. Refernces stand disposed of with no order as to costs.

(J.P.DEVADHAR,J.) (V.C.DAGA,J.)

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